## IN THE HOUSE OF REPRESENTATIVES

## HOUSE BILL NO. 263

## BY STATE AFFAIRS COMMITTEE

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RELATING TO THE STATE CONTROLLER; PROVIDING LEGISLATIVE INTENT; AMENDING CHAPTER 10, TITLE 67, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 67-1020, IDAHO CODE, TO DEFINE TERMS AND TO REQUIRE THE STATE CONTROLLER WITH THE ASSISTANCE OF THE DIVISION OF FINANCIAL MANAGEMENT AND THE LEGISLATIVE SERVICES OFFICE TO CONSTRUCT AND COMPILE A SEARCHABLE BUDGET DATABASE WEBSITE FOR STATE SPENDING.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. LEGISLATIVE INTENT. The Legislature finds that taxpayers should be able to easily access the details regarding how the state is spending their tax dollars and what performance results are achieved for those expenditures. It is the intent of the Legislature to direct the Office of the State Controller, with the assistance of the Division of Financial Management and the Legislative Services Office, to work cooperatively to develop a plan, conduct analysis, and put forth a recommendation, including cost estimates and timelines, for the development of a searchable budget database website detailing where, for what purpose and what results are achieved for all taxpayer investments in state government.

SECTION 2. That Chapter 10, Title 67, Idaho Code, be, and the same is hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and designated as Section 67-1020, Idaho Code, and to read as follows:

- 67-1020. SEARCHABLE BUDGET DATABASE WEBSITE FOR STATE SPENDING. (1) This section shall be known and may be cited as the "Taxpayer Transparency Act"
- (2) The state controller, in cooperation with the division of financial management and the legislative services office, shall develop specifications for the searchable database website. In addition to general recommendations as to the development of this database pursuant to paragraph (a) of this subsection, the division of financial management shall recommend agency performance criteria and program descriptions that can be tracked in parallel to agency spending targets and actual expenditures.
  - (a) This database shall include the following elements:
    - (i) The name and principal location or residence of the entity and/or recipients of funds:
    - (ii) The amount of funds expended;
    - (iii) The funding or expending agency;
    - (iv) The funding source of the revenue expended;
    - (v) The budget program/activity of the expenditure;
    - (vi) Relevant state audits or reports relating to the spending of the entity and/or recipient of funds either incorporated into the database or available by hyperlink;

- (vii) Any other relevant information specified by the office of the state controller, division of financial management or legislative services office.
- (b) "Entity and/or recipients" means:
  - (i) A corporation;

- (ii) An association;
- (iii) A labor organization as that term is defined in chapter 20, title 44, Idaho Code;
- (iv) A limited liability company;
- (v) A limited liability partnership;
- (vi) Any other legal business entity including nonprofits;
- (vii) Grantees;
- (viii) Contractors; and
- (ix) A county, city or other political subdivision receiving moneys from the state.
- (3) Included in the state controller's specifications shall be the type of datasets required, the computer language of the database, the form in which the data is to be formatted and transmitted to the state controller, how frequently the data shall be updated and other criteria as determined by the state controller with the assistance of the division of financial management and the legislative services office. The state controller shall also identify which data shall be excluded from the database in compliance with privacy mandates.
- (4) By July 1, 2009, the state controller shall issue a request for information to every state agency, department, office, board, commission, bureau, division and institution. The request for information shall require that each respondent report to the state controller, with copies to the division of financial management and the legislative services office, how able each respondent is to provide the state controller with the information necessary for the creation of this searchable database website. Each respondent shall identify what barriers exist that may prevent compliance with the state controller's specifications for the creation of this database.
- (5) All agencies of the state shall respond to the state controller's request for information by October 23, 2009, with copies sent to the division of financial management and the legislative services office. Each response shall include an analysis of the compatibility of the agencies' data and the ability to interface with the system protocols and existing data collection procedures of the state controller's office. Each agency shall identify what item(s) listed in the state controller's specifications is currently collected by the agency. The report shall identify which items are not currently collected by the agency and shall include a plan as to how the agency will generate such information in the future in a form that is compatible with the protocols of the state controller's office. Each agency shall also identify what data should be protected in compliance with privacy mandates.
- (6) Any agency that prefers not to participate with the state controller in the creation of this searchable database website shall formulate a plan to create its own similar and independent database which will be accessible to the public. Such plan shall be described in the response submitted to the state controller by the October 23, 2009, deadline.